IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE NINETEENTH DAY OF JULY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI BILAL NAZKI, THE ACTING CHIEF JUSTICE

and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO : 9386 of 2002

Between:

M/s. Godrej Saralee Ltd. rep. by Power of Attorney Mr. Balchandra Shripad Virkar, 10-1 to 5, Ramanthapur, Hyderabad

..... PETITIONER

AND

1 The Commercial Tax Officer, Tarnaka Circle, Secunderabad
2 State of A.P. rep. by Secretary
Revenue Dept. A.P. Secretariat,
Hyderabad

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate writ order or direction (i) declaring that the 3rd Proviso to Explanation-II in the VI Schedule to the A.P.General Sales Tax Act should be read down by reading the expression "mentioned in this Schedule" therein as "mentioned in the Schedules" and accordingly extend the benefit of the said Proviso to all industries covered by "Tax Holiday Incentive Scheme" including those manufacturing Jet-mats and consequently extend the benefit of Set-off such deemed payment of tax by "Swetha" against tax payable by the petitioner in alternative declare 3rd proviso to Explanation-II in Schedule-VI to the APGST Act as illegal, arbitrary, unfair, discriminatory and irrational and accordingly strike down the same as being violative of Art.14 of the Constitution of India and (ii) accordingly declare the orders of Commercial Tax Officer passed in G.I.No.6555/2000-01 and G.I.No.6555/2001-02 dt: 9-5-2002 as illegal and unfair and accordingly set aside the same and pass such other order or orders.

Counsel for the Petitioner:MR.Y.VENKATESH REDDY

Counsel for the Respondents: G.P.FOR COMMERCIAL TAXES

The Court made the following :

O R D E R (Per the Hon'ble Sri Bilal Nazki, ACJ)

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Learned counsel for the petitioner submits that the writ petition has become infructuous.

Recording the same, the writ petition is dismissed as having become infructuous. No order as to costs.

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(Bilal Nazki, ACJ)

19th July, 2005

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(G.Chandraiah,J)

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To

1 The Commercial Tax Officer, Tarnaka Circle, Secunderabad
2 The Secretary, Revenue Department, A.P. Secretariat, Hyderabad.

3 Two C.Cs to the G.P. for Commecial Taxes, High Court

Buildings, A.P., Hyderabad (OUT)

4 Two C.D copies.